

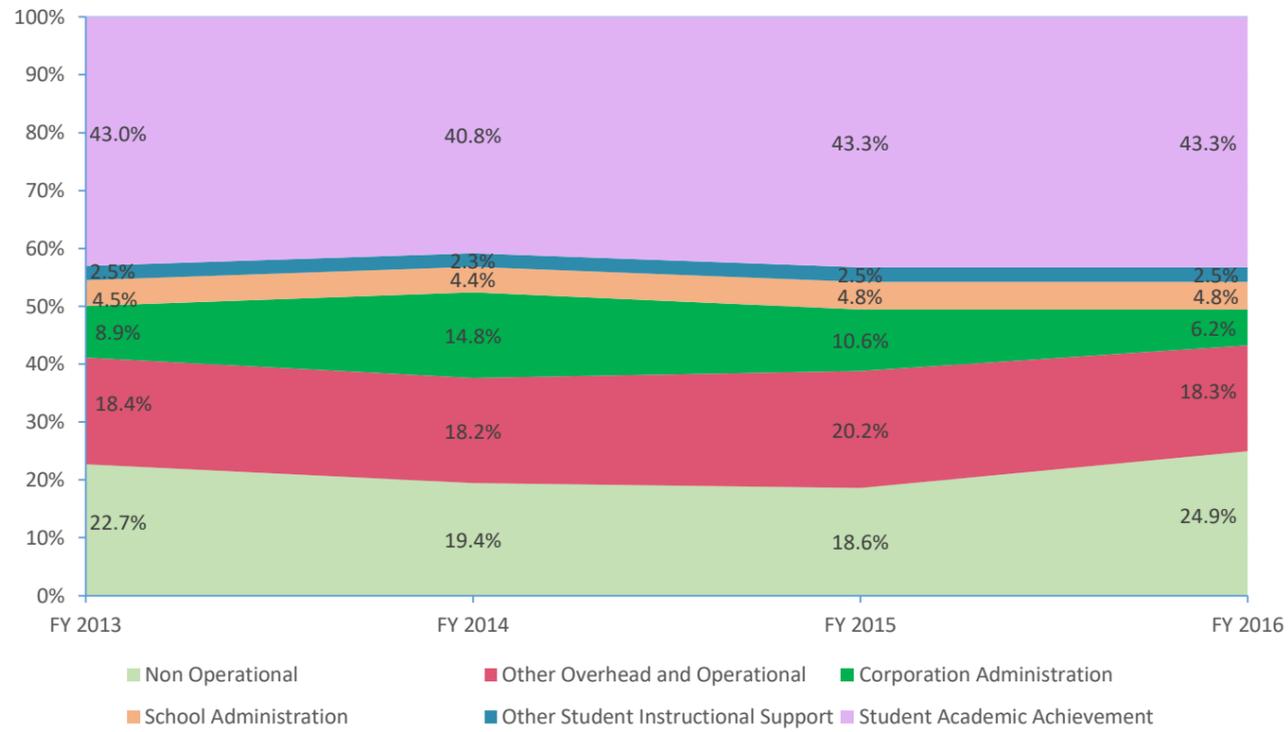
**School Corporation Expenditures by Account
Biannual Financial Report Data
School Town of Highland (4720)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$16,422,945	53.2%	\$15,402,363	43.4%	\$13,292,842	43.0%	\$13,726,979	40.8%	\$13,999,390	43.3%	\$13,962,183	43.3%
Student Instructional Support	\$2,298,813	7.4%	\$2,441,760	6.9%	\$2,144,998	6.9%	\$2,269,667	6.8%	\$2,362,702	7.3%	\$2,358,003	7.3%
Total	\$18,721,758	60.6%	\$17,844,123	50.2%	\$15,437,840	50.0%	\$15,996,647	47.6%	\$16,362,092	50.6%	\$16,320,186	50.6%

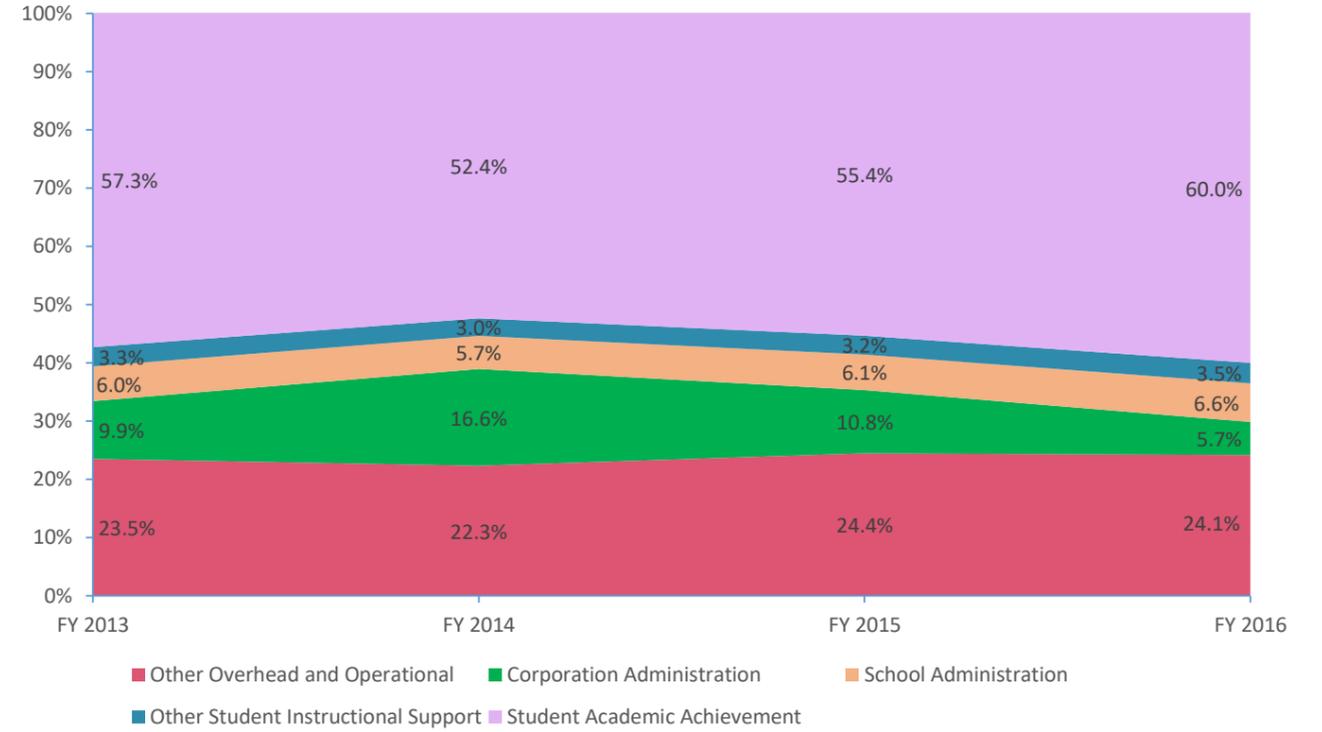
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$7,246,128	23.5%	\$8,403,770	23.7%	\$8,449,880	27.3%	\$11,081,359	33.0%	\$9,984,177	30.8%	\$7,904,863	24.5%
Non Operational	\$4,923,059	15.9%	\$9,271,420	26.1%	\$7,013,004	22.7%	\$6,537,867	19.4%	\$6,018,515	18.6%	\$8,052,539	24.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$12,169,186	39.4%	\$17,675,190	49.8%	\$15,462,884	50.0%	\$17,619,226	52.4%	\$16,002,692	49.4%	\$15,957,402	49.4%

Grand Total	\$30,890,944	\$35,519,313	\$30,900,724	\$33,615,873	\$32,364,784	\$32,277,588
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
School Town of Highland (4720)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$65,182	\$125,902	\$526,307	\$593,689	810.8%	371.6%	12.8%
11100	Regular Programs	Elementary	\$3,674,404	\$5,909,173	\$4,327,302	\$4,409,214	20.0%	-25.4%	1.9%
11200	Regular Programs	Middle/Junior High	\$1,144,256	\$1,816,317	\$2,374,263	\$2,319,961	102.7%	27.7%	-2.3%
11300	Regular Programs	High School	\$2,871,653	\$4,447,097	\$3,688,081	\$3,549,866	23.6%	-20.2%	-3.7%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$3,514	\$73,519	\$63,924	\$138,506	3841.2%	88.4%	116.7%
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$0	\$0	\$106,690	\$81,411	NA	NA	-23.7%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$64,185	\$69,284	NA	NA	7.9%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$19,454	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$42,466	\$36,708	\$37,987	NA	-10.5%	3.5%
12350	Special Programs	Physical Impairment - Homebound	\$3,588	\$22,220	\$19,627	\$8,868	147.2%	-60.1%	-54.8%
12900	Special Programs	Other Special Programs	\$18,378	\$53,272	\$37,109	\$54,335	195.7%	2.0%	46.4%
14100	Summer School Programs	Elementary	\$23,814	\$31,496	\$13,609	\$12,516	-47.4%	-60.3%	-8.0%
14200	Summer School Programs	Middle/Junior High School	\$6,159	\$5,360	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$36,051	\$56,142	\$55,454	\$69,578	93.0%	23.9%	25.5%
16100	Remediation	Remediation Testing	\$60,420	\$43,371	\$53,056	\$100,134	65.7%	130.9%	88.7%
16200	Remediation	Preventive Remediation	\$5,317	\$11,000	\$0	\$5,396	1.5%	-51.0%	NA
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$11,697	\$22,613	\$10,420	NA	-10.9%	-53.9%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$0	\$89,600	\$154,800	\$192,400	NA	114.7%	24.3%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$929,466	\$0	\$0	\$0	-100.0%	NA	NA
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$0	\$1,012,384	\$1,533,268	\$1,336,745	NA	32.0%	-12.8%
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$12,390	\$0	\$0	\$0	-100.0%	NA	NA
17700	Payments to Other Governmental Units Within State	Interlocal Agreements - Other	\$0	\$12,207	\$0	\$0	NA	-100.0%	NA
17900	Payments to Other Governmental Units Within State	Other	\$0	\$19,202	\$0	\$0	NA	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$135,661	\$182,861	\$129,185	\$128,469	-5.3%	-29.7%	-0.6%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$42,150	\$107,537	\$19,607	\$55,746	32.3%	-48.2%	184.3%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$36,291	\$45,162	\$6,253	\$903	-97.5%	-98.0%	-85.6%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$34,974	\$194	\$115,433	NA	230.1%	59466.1%
22220	Instruction	Library/Media Services - School Library	\$197,333	\$350,419	\$304,114	\$311,132	57.7%	-11.2%	2.3%
22230	Instruction	Library/Media Services - Audiovisual	\$19,980	\$20,562	\$16,140	\$17,045	-14.7%	-17.1%	5.6%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$20,504	\$78,716	\$0	\$0	-100.0%	-100.0%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$96,946	\$117,519	\$121,878	NA	25.7%	3.7%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$80,050	\$0	\$0	NA	-100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$358,758	\$0	\$8,010	\$10,247	-97.1%	NA	27.9%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$33,419	\$100,472	\$31,665	NA	-5.2%	-68.5%
22400	Instruction	Academic Student Assessment	\$0	\$20,250	\$0	\$0	NA	-100.0%	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$467	\$10,409	\$9,801	NA	1997.3%	-5.8%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$415,223	\$568,575	\$210,490	\$169,556	-59.2%	-70.2%	-19.4%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$590,150	\$0	\$0	\$0	-100.0%	NA	NA
60500	Category not Specified	Debt Service TBR-Transfers ECA Only	\$17,810	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$10,707,906	\$15,402,363	\$13,999,390	\$13,962,183	30.4%	-9.4%	-0.3%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$0	\$31,490	\$0	\$0	NA	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$375,263	\$634,178	\$516,282	\$522,601	39.3%	-17.6%	1.2%
21230	Students	Guidance Services - Appraisal Services	\$0	\$25,165	\$0	\$0	NA	-100.0%	NA
21320	Students	Health Services - Medical Services	\$5,000	\$20,058	\$8,180	\$7,725	54.5%	-61.5%	-5.6%
21340	Students	Health Services - Nurse Services	\$104,317	\$177,156	\$185,122	\$170,547	63.5%	-3.7%	-7.9%
21390	Students	Health Services - Other Health Services	\$0	\$0	\$0	\$6,300	NA	NA	NA
21910	Students	Other Support Services Students - Service Area Direction	\$80,000	\$136,451	\$109,073	\$111,320	39.2%	-18.4%	2.1%
24100	School Administration	Office of The Principal	\$1,033,209	\$1,417,261	\$1,544,046	\$1,539,510	49.0%	8.6%	-0.3%
Student Instructional Support Total			\$1,597,789	\$2,441,760	\$2,362,702	\$2,358,003	47.6%	-3.4%	-0.2%
Overhead and Operational									

School Corporation Expenditures by Account
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School Town of Highland (4720)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
23110	General Administration	Board of Education - Service Area Direction	\$23,886	\$26,448	\$23,285	\$22,484	-5.9%	-15.0%	-3.4%
23150	General Administration	Board of Education - Legal Services	\$68,814	\$37,333	\$16,000	\$14,327	-79.2%	-61.6%	-10.5%
23160	General Administration	Board of Education - Promotion Expenses	\$2,435	\$3,923	\$783	\$1,222	-49.8%	-68.9%	56.0%
23190	General Administration	Board of Education - Other Governing Body Services	\$16,413	\$24,578	\$12,157	\$7,121	-56.6%	-71.0%	-41.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$231,178	\$349,860	\$347,814	\$359,657	55.6%	2.8%	3.4%
23220	General Administration	Executive Administration - Community Relations	\$1,777	\$3,370	\$0	\$0	-100.0%	-100.0%	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$29,924	\$22,833	\$8,030	\$5,969	-80.1%	-73.9%	-25.7%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$51,409	\$76,938	\$61,850	\$62,539	21.7%	-18.7%	1.1%
25120	Central Services	Fiscal Services - Service Area Direction	\$106,845	\$0	\$0	\$0	-100.0%	NA	NA
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$145,483	\$150,508	\$152,010	NA	4.5%	1.0%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$275	\$18,887	\$455	\$1,827	563.4%	-90.3%	301.7%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$8,824	\$7,558	NA	NA	-14.3%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$56,027	\$114,729	\$92,366	NA	64.9%	-19.5%
25300	Central Services	Printing, Pub., and Duplicating Services	\$17,971	\$18,117	\$0	\$0	-100.0%	-100.0%	NA
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$0	\$129,898	\$0	\$0	NA	-100.0%	NA
25730	Central Services	Personnel Services - Personnel Services	\$0	\$58,998	\$0	\$0	NA	-100.0%	NA
25750	Central Services	Personnel Services - Health Services	\$762	\$1,500	\$0	\$0	-100.0%	-100.0%	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$958,682	\$1,691,253	\$275,741	NA	-71.2%	-83.7%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$49,970	\$149,984	\$199,037	NA	298.3%	32.7%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$48,802	\$91,534	\$79,152	NA	62.2%	-13.5%
25890	Central Services	Other Technology Services	\$12,633	\$9,602	\$762,803	\$717,823	5582.0%	7375.9%	-5.9%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$63,542	\$115,851	\$113,241	\$115,102	81.1%	-0.6%	1.6%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$2,593,221	\$2,413,216	\$2,765,388	\$2,806,603	8.2%	16.3%	1.5%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$4,598	\$5,247	\$1,810	\$1,699	-63.1%	-67.6%	-6.2%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$143,655	\$160,941	\$244,888	\$187,950	30.8%	16.8%	-23.3%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$638	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$379,169	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$28,382	\$21,946	\$126,001	\$75,659	166.6%	244.7%	-40.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$138,783	\$139,104	\$117,435	\$129,869	-6.4%	-6.6%	10.6%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$1,126,750	\$727,972	\$193,657	NA	-82.8%	-73.4%
27010	Student Transportation	Service Area Direction	\$101,560	\$115,671	\$94,626	\$97,969	-3.5%	-15.3%	3.5%
27100	Student Transportation	Vehicle Operation	\$343,610	\$442,004	\$470,262	\$526,255	53.2%	19.1%	11.9%
27200	Student Transportation	Monitoring Services	\$23,677	\$51,188	\$64,563	\$56,861	140.1%	11.1%	-11.9%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$194,827	\$259,948	\$303,813	\$278,606	43.0%	7.2%	-8.3%
27400	Student Transportation	Purchase of School Buses	\$152,850	\$232,692	\$287,024	\$190,528	24.7%	-18.1%	-33.6%
27500	Student Transportation	Insurance on Buses	\$53,618	\$30,776	\$33,041	\$29,098	-45.7%	-5.5%	-11.9%
27900	Student Transportation	Other Student Transportation Services	\$27,424	\$24,853	\$24,655	\$20,829	-24.0%	-16.2%	-15.5%
27910	Student Transportation	Bus Driver Training	\$0	\$1,480	\$283	\$0	NA	-100.0%	-100.0%
31100	Food Services Operations	Service Area Direction	\$0	\$77,400	\$78,187	\$79,965	NA	3.3%	2.3%
31200	Food Services Operations	Food Preparation and Dispensing	\$661,644	\$337,475	\$415,416	\$426,319	-35.6%	26.3%	2.6%
31300	Food Services Operations	Food Delivery	\$610	\$1,043	\$287	\$0	-100.0%	-100.0%	-100.0%
31400	Food Services Operations	Food Purchases	\$440,165	\$520,248	\$584,477	\$573,612	30.3%	10.3%	-1.9%
31900	Food Services Operations	Other Food Services	\$77,771	\$284,694	\$90,800	\$115,447	48.4%	-59.4%	27.1%
Overhead and Operational Total			\$5,994,066	\$8,403,770	\$9,984,177	\$7,904,863	31.9%	-5.9%	-20.8%
Non Operational									
33200	Category not Specified	Community Recreation	\$4,957	\$7,262	\$4,063	\$5,899	19.0%	-18.8%	45.2%
33400	Category not Specified	Athletic Coaches	\$345,792	\$391,849	\$331,872	\$368,079	6.4%	-6.1%	10.9%
33500	Category not Specified	Welfare Activities Services	\$0	\$2,036	\$1,158	\$12,064	NA	492.5%	942.0%
33930	Other Community Services	Latch Key Kid Program	\$119,243	\$146,225	\$111,007	\$112,981	-5.3%	-22.7%	1.8%
41000	Category not Specified	Land Acquisition and Development	\$0	\$68,021	\$0	\$0	NA	-100.0%	NA
43000	Category not Specified	Professional Services	\$5,382	\$121,142	\$129,675	\$135,455	2416.8%	11.8%	4.5%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$419,068	\$3,455,282	\$48,239	\$1,459,889	248.4%	-57.7%	2926.3%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$243,638	\$0	\$0	NA	-100.0%	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$2,282	\$123,436	\$0	\$0	-100.0%	-100.0%	NA

School Corporation Expenditures by Account
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School Town of Highland (4720)

Account							Percent Change					
							2006 to	2009 to	2015 to			
						FY 2006	FY 2009	FY 2015	FY 2016	2016	2016	2016
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$444,668	\$559,200	\$329,421	\$701,155	57.7%	25.4%	112.8%			
46000	Category not Specified	Purchase of Moveable Equipment	\$244,423	\$0	\$0	\$0	-100.0%	NA	NA			
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$42,854	\$51,014	\$2,000	\$65,777	53.5%	28.9%	3188.9%			
49000	Category not Specified	Other Facilities Acq. and Construction	\$31,374	\$25,444	\$0	\$0	-100.0%	-100.0%	NA			
51100	Principal on Debt	Bonds	\$226,710	\$325,000	\$405,000	\$205,000	-9.6%	-36.9%	-49.4%			
52100	Interest on Debt	Bonds	\$198,788	\$125,838	\$36,175	\$58,566	-70.5%	-53.5%	61.9%			
52200	Interest on Debt	Temporary Loans	\$233,613	\$470,677	\$20,645	\$18,724	-92.0%	-96.0%	-9.3%			
53100	Lease Rental	Buildings-Principal	\$2,166,000	\$1,502,500	\$3,610,000	\$3,865,000	78.4%	157.2%	7.1%			
53150	Lease Rental	Buildings-Interest	\$0	\$1,454,000	\$596,000	\$557,415	NA	-61.7%	-6.5%			
54200	Advancements and Obligations	Common School Fund - Principal	\$224,817	\$184,696	\$379,720	\$470,640	109.3%	154.8%	23.9%			
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$14,160	\$13,541	\$15,895	NA	12.3%	17.4%			
Non Operational Total			\$4,709,970	\$9,271,420	\$6,018,515	\$8,052,539	71.0%	-13.1%	33.8%			
Prorated by Fund												
26491 - SAA	NA	PERF - 2007 Account Code	\$121,252	\$0	\$0	\$0	NA	NA	NA			
26491 - SIS	NA	PERF - 2007 Account Code	\$20,537	\$0	\$0	\$0	NA	NA	NA			
26491 - O&O	NA	PERF - 2007 Account Code	\$63,474	\$0	\$0	\$0	NA	NA	NA			
26491 - NO	NA	PERF - 2007 Account Code	\$6,246	\$0	\$0	\$0	NA	NA	NA			
26492 - SAA	NA	Social Security - 2007 Account Code	\$619,291	\$0	\$0	\$0	NA	NA	NA			
26492 - SIS	NA	Social Security - 2007 Account Code	\$103,552	\$0	\$0	\$0	NA	NA	NA			
26492 - O&O	NA	Social Security - 2007 Account Code	\$194,070	\$0	\$0	\$0	NA	NA	NA			
26492 - NO	NA	Social Security - 2007 Account Code	\$35,059	\$0	\$0	\$0	NA	NA	NA			
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$11,875	\$0	\$0	\$0	NA	NA	NA			
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$2,005	\$0	\$0	\$0	NA	NA	NA			
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$2,565	\$0	\$0	\$0	NA	NA	NA			
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$577	\$0	\$0	\$0	NA	NA	NA			
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$3,206,302	\$0	\$0	\$0	NA	NA	NA			
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$535,851	\$0	\$0	\$0	NA	NA	NA			
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$941,879	\$0	\$0	\$0	NA	NA	NA			
26494 - NO	NA	Group Insurance - 2007 Account Code	\$161,288	\$0	\$0	\$0	NA	NA	NA			
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$3,769	\$0	\$0	\$0	NA	NA	NA			
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$640	\$0	\$0	\$0	NA	NA	NA			
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$822	\$0	\$0	\$0	NA	NA	NA			
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$148	\$0	\$0	\$0	NA	NA	NA			
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,752,550	\$0	\$0	\$0	NA	NA	NA			
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$38,438	\$0	\$0	\$0	NA	NA	NA			
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$49,253	\$0	\$0	\$0	NA	NA	NA			
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$9,770	\$0	\$0	\$0	NA	NA	NA			
Prorated by Fund Total			\$7,881,214	\$0	\$0	\$0	NA	NA	NA			